

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF MICHIGAN

UNITED STATES OF AMERICA,

Petitioner,

v.

LINDA A. ALLEN,

Respondent.

Hon. Janet T. Neff

Case No. 1:15-mc-00151

REPORT AND RECOMMENDATION

This matter is before the Court on a Petition to Enforce IRS Summons (Dkt. 1), which was referred to the undersigned by the Honorable Janet T. Neff for report and recommendation under 28 U.S.C. §636(b)(1)(B). An order to appear and show cause why the petition should not be granted was issued on August 13, 2015 (Dkt. 6).

Respondent appeared as ordered by the court on October 5, 2015 but failed to show good cause why she should not be compelled to obey the Internal Revenue Service summons served upon her on February 23, 2015.

As such, the undersigned recommends that the Petition to Enforce IRS Summons (Dkt. 1) be granted, and that the court order that respondent comply completely with that summons, including: 1) ensuring that Revenue Officer Michael Bryant of the IRS be in possession of the ordered information and documentation in respondent's possession and/or control by close of business November 17, 2015 or a date agreed to between the parties; and 2) being available to answer her telephone at (269) 861-1301 on November 18, 2015 at 10:00 AM or a date and time agreed to

between the parties and participating in a conference call with Revenue Officer Bryant at that time.

This report and recommendation replaces the order entered October 6, 2015 (Dkt. 9). The telephone conference set for October 26, 2015 at 5:30 PM is canceled.

Date: October 7, 2015

/s/ Ellen S. Carmody
ELLEN S. CARMODY
U.S. Magistrate Judge

OBJECTIONS to this Report and Recommendation must be filed with the Clerk of Court within 14 days of the date of service of this notice. 28 U.S.C. § 636(b)(1)(C). Failure to file objections within the specified time waives the right to appeal the District Court's order. *Thomas v. Arn*, 474 U.S. 140, 155 (1985); *United States v. Walters*, 638 F.2d 947, 949-50 (6th Cir. 1981).